

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

- County
- City of Brockport
- Town
- Village

Local Law No. 9 of the year 20 08

A local law to establish real property tax exemption: "Cold War Veterans Exemption" which authorizes a limited exemption from real property owned by persons who rendered military service to the United States during the Cold War (9/2/1945 to 12/26/1991).

Be it enacted by the Board of Trustees of the (Name of Legislative Body)

- County
- City of Brockport as follows:
- Town
- Village

(Delete this line of text and enter text of local law here)

- A. Pursuant to the authority granted by §458-b of the Real Property Tax Law, real property in the Village of Brockport which meets the requirements for qualified residential real property shall be exempt from taxation by the Village of Brockport to the extent authorized therein, subject to the following maximum exemption.
- B. Qualified residential real property shall be exempt from taxation by the Village of Brockport to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall not exceed \$8,000. In addition, where a Cold War veteran received compensation from the United States Veterans Affairs or from the United States Department of Defense because of a service-related disability, qualifying residential rental property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed \$40,000.
- C. Such exemption shall be granted only upon application by the owners of such real property on a form prescribed by the State Board of Real Property Services. The application shall be filed with the Assessor on or before the first appropriate taxable status date.
- D. The Village Board may, from time to time, amend, supplement, change, modify or repeal this article pursuant to the provisions of Municipal Law and the Real Property Tax Law of New York State applicable thereto.
(If additional space is needed, attach pages the same size as this sheet, and number each.)